



L. JOYCE HAMPERS
COMMISSIONER

The Commonwealth of Massachusetts

Department of Revenue

Leverett Saltonstall Building,

100 Cambridge Street, Boston 02204

June 18, 1981

("Company") sells diesel fuel to contractors for compressors and other stationary equipment that the contractors use in repairing the Bridge; the bridge is owned by the United States Government. You inquire whether such sales are subject to the Massachusetts sales tax.

Massachusetts General Laws Chapter 64H, Section 6(f) exempts from tax sales of building materials and supplies to be used in the construction, reconstruction, alteration, remodeling or repair of any building, structure, public highway, bridge or other public works owned by or held in trust for the benefit of the United States, the Commonwealth of Massachusetts or any political subdivision thereof, or their respective agencies, and used exclusively for public purposes, so long as the governmental body or agency has first obtained a certificate from the Commissioner stating that it is entitled to such exemption (Form ST-2) and the vendor keeps a record for each sale describing the item or items sold and setting forth the sales price for each item, the name and address of the purchaser, the date of the sale, and the number of the certificate of exemption (see Division 8(f) of the Department of Revenue's Record Retention Regulation (830 CMR 62C.24)). "Building materials and supplies" is defined in Section 6(f) as including "all materials and supplies consumed, employed or expended in the construction,

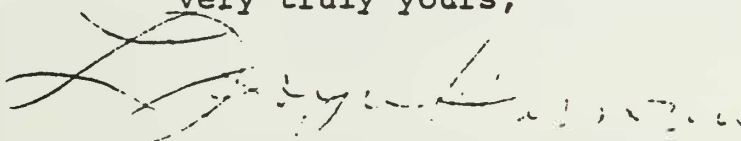
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reconstruction, alteration, remodeling or repair [Of the public work], as well as such materials and supplies physically incorporated therein."

By contrast, Section 6(r) of Chapter 64H, which relates to items used in manufacturing, exempts from tax certain sales of "materials, tools and fuel" (emphasis supplied).

Based on the foregoing, it is ruled that sales of diesel fuel to contractors for stationary equipment used in repairing the Bridge are subject to the sales tax.

Very truly yours,

A handwritten signature in dark ink, appearing to read "L. J. H. J. D. M. F.", is written over a dashed line.

Commissioner of Revenue

LJH:JXD:mf

LR 81-52